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Government Revenue Attributable to Tourism, 2007

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Statistics Canada Statistique Canada

Canada

Government Revenue Attributable to Tourism, 2007

This publication is funded through a partnership agreement between the Canadian Tourism Commission and Statistics Canada.

This publication presents estimates of government revenues attributable to tourism for the years 2000 to 2007. Estimates of the revenue attributable to tourism spending by non-residents (i.e. tourism exports) and by residents (i.e. tourism domestic demand) are also included for the first time. The main data sources are the Canadian Tourism Satellite Account, National Tourism Indicators, the Income and Expenditure Accounts, the Input-Output tables and T-4 tax remittance files.

Government revenue covers receipts from taxes on incomes (i.e., on employment earnings, corporate profits, net income of unincorporated business and government business enterprises), contributions to social insurance plans (i.e., premiums for Canada/Quebec Pension Plan, Employment Insurance and workers compensation), taxes on production and products (such as sales and property taxes), and from sales of government goods and services. These revenues are broken down into parts that can be attributed to tourism spending, tourism domestic demand and tourism exports for government as a whole and for the three levels of government (federal, provincial/territorial and municipal) separately. Estimates of the government revenue generated per $100 of tourism spending overall and by residents and non-residents are reported as well. The publication contains several charts and summary tables showing revenues attributable to tourism by level of government and by source of revenue. It also contains a discussion of the concepts, definitions, data sources and methods used in the study.

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Symbols

The following standard symbols are used in Statistics Canada publications:

.	not available for any reference period
..	not available for a specific reference period
...	not applicable
0	true zero or a value rounded to zero
0^s	value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
^{p}	preliminary
^{r}	revised
x	suppressed to meet the confidentiality requirements of *the Statistics Act*
E	use with caution
F	too unreliable to be published

Highlights

- This study provides estimates of the government revenue directly attributable to tourism updated to 2007 and revised for 2000 to 2006.
- With this update, the amounts attributable to tourism spending by non-residents (i.e., tourism exports) and by residents (i.e., tourism domestic demand) have been estimated and are presented separately for the first time.
- In addition, the classifications of industries and commodities used in the study have been harmonized with those of the Tourism Satellite Account and the National Tourism Indicators to improve the estimates and to facilitate statistical comparisons.
- According to the study, tourism generated $19.7 billion of revenue for all three levels of government combined in Canada in 2007. Spending by Canadians accounted for three out of every four dollars taken in, while one in four dollars came from international visitors to Canada.
- Government revenue from tourism was up 4.3% in 2007 from one year earlier, driven by higher revenues from domestic tourism spending. The revenue attributable to tourism exports was down 0.6%.
- Exports accounted for 24% of the revenue attributable to tourism at the federal level in 2007 compared to 27% at the provincial/territorial level. Some 30% of the tourism revenue taken in by municipal governments was attributable to spending by international visitors.
- For every $100 of tourism spending in 2007, the federal government raised $13.20, the provincial/territorial governments took in $12.91 and municipal governments received $1.63.
- International visitors generated more revenue to government on a per $100 of spending basis, $31.58 compared to $26.61 for Canadians. On average, governments raised $27.75 for every $100 of tourism spending, down from $28.23 in the previous year.
- Taxes on products sold to final consumers, like the Goods and Services Tax and provincial sales taxes, were the single largest source of tourism revenue for the federal and provincial/territorial governments. These taxes accounted for $4.7 billion for the federal government in 2007, 50% of its revenue from tourism. Provincial/territorial governments collected $5.5 billion, 60% of their tourism revenue, from this source.
- Taxes on employment income and business profits were the second most important source of tourism revenue for both the federal and provincial/territorial governments. These income taxes brought in $3.0 billion for the federal government and another $1.9 billion for provincial/territorial governments.
- Taxes on products (final sales) due directly to tourism rose 2.7% in 2007, the second consecutive year of weak gains, following the GST reduction on 1st July 2006. Income taxes directly attributable to tourism were up strongly in 2007 (+9.4%), reflecting growth in both personal and corporate incomes and associated taxes.
- Other taxes on production and intermediate inputs, were the chief source of tourism revenue for municipalities. Tourism generated $0.9 billion via these taxes, mainly property taxes, for municipal governments, 78% of their tourism revenue.

1 Introduction

Governments in Canada raise revenues from tourism through a variety of taxes and other means. When a tourist pays for a room in a hotel, this generates federal and provincial sales tax and room tax. In addition, income taxes are levied on the earnings of hotel employees and on the profits of the business and the hotel pays property taxes. Governments also obtain revenue directly from tourists, for example, through museum admission fees and park entrance fees. Information on how much revenue tourism generates for government, how much of it goes to each of the three levels of government, how much comes from the various sources, however, is not directly available. This study on the government revenue attributable to tourism is intended to fill this information gap.

In last year's study,[1] the first annual estimates of government revenue attributable to tourism covering the period 2000 to 2006 were released. With this study, the time series has been updated to 2007 and previous estimates have been revised. The revisions for 2004 to 2006 reflect the incorporation of updated and revised information from the Canadian System of National Economic Accounts (CSNA) and the National Tourism Indicators (NTI). In addition, a new treatment was incorporated for taxes levied at the border on goods brought back by Canadians visiting abroad. This affected the estimates for all years. Refinements were also made to the estimates for 2000 to 2006 as a result of harmonizing the classifications of commodities and industries with those of the Canadian Tourism Satellite Account (CTSA) and the NTI.

Previously, the estimates of government revenue from tourism were provided only at the level of total tourism spending. With this update, new estimates showing the amounts attributable to spending by non-resident visitors to Canada (tourism exports) and to spending by residents (tourism domestic spending) are provided. This will facilitate a deeper analysis and understanding of the contribution international visitors make to governments' revenue from tourism. In addition, the presentation of the detailed estimates by industry and commodity has been harmonized with that of the CTSA and the NTI. This will facilitate comparisons with statistics from these sources. Apart from the changes mentioned above, the study follows the same methodology and covers the same sources of revenue (approximately 85% of the government revenue from all sources) as before.

There were some noteworthy changes in taxes in 2007, namely the elimination of the GST Visitor Rebate Program as of March 31, 2007 and its replacement with the Foreign Convention and Tour Incentive Program. Under the former program international visitors were able to recoup the GST paid on eligible goods and short-term accommodation while visiting in Canada. The latter program provided relief for GST in respect of property and services used in the course of conventions held in Canada and the accommodation portion of tour packages for non-residents. Last but not least, 2007 was the first full year in which the impact of the one percentage point reduction in GST (that took effect on 1st July 2006) was recorded.

Overall the incorporation of revised data from the CSNA and the refinements to methodology lowered the estimates of government revenue directly attributable to tourism in all years, most notably for 2006. For 2000 to 2005, the revised estimates range from $22 million (0.2%) to $290 million (1.6%) lower than previously published. For 2006, however, the revised estimate is $570 million (2.9%) lower than previously published. Almost all of the revision stemmed from a lower estimate for tourism revenue at the level of provincial/territorial governments in 2006, and almost all of this stemmed from a downward revision to taxes on products sold to end users. Estimates for the most recent year are based on the most preliminary data and consequently subject to more significant revisions as more complete data become available.

To outline the remainder of the report, the following section discusses the aim of the study and its scope in terms of the sources of revenue included. The next section presents an overview of the results focusing on the most recent reference year. These results rely on more aggregated, preliminary data and are not available by commodity or industry. The following section presents more detailed results for the year 2005. These are based on more comprehensive data by detailed industry and commodity. Discussion of the study's concepts and definitions,

1. *Government Revenue Attributable to Tourism, 2000 to 2006*. Catalogue no. 13-604, no. 57, Statistics Canada, September 2007.

sources and methods, and the classification of tourism industries and tourism commodities are included in the appendices. The detailed statistical tables provided last year in the appendices will no longer be shown in the report. Detailed tables are available on request however.

2 Aim and scope of measurement

In 2007, governments in Canada collectively took in $619.5 billion (on a national accounts basis).[2] Table 1 shows the various sources of revenue, the dollar amounts involved, and their relative importance. Taxes on incomes were the largest source of revenue in 2007, making up 41% of the total in that year. Other taxes on production, mainly property taxes, and taxes on products, such as the Goods and Services Tax (GST) and provincial sales taxes (PST), were the next largest source, comprising 30% of the total. The remainder came from employer and employee contributions to social insurance plans, other current transfers from persons to government, government investment income and government sales of goods and services.

Table 1 Sources and distribution of government revenue, 2007

	$ millions	percent
Total revenue	619,472	100.0
Taxes and contributions to social insurance plans	508,242	82.0
Taxes on incomes	256,734	41.4
From persons	192,422	31.1
From corporations and government business enterprises	57,421	9.3
From non-residents	6,891	1.1
Contributions to social insurance plans	68,870	11.1
Other taxes on production and taxes on products	182,638	29.5
Other current transfers from persons	12,061	1.9
Investment income	52,600	8.5
Sales of goods and services	46,569	7.5

How much of these various sources of revenue stem from tourism? The study aims to address this question through its estimates of the portion of government revenue that is **directly** attributable to tourism. The qualifier "directly" is important. It means that only those tax revenues related to the production and sale of goods and services purchased directly by tourists are included. Taxes paid by the suppliers of the intermediate inputs (e.g., manufacturers of linens for hotels, refiners of fuel for aircraft) to these goods and services are not directly attributable to tourism and are not included.

Table 2 Government revenue in-scope, 2007

	$ millions	percent
Total revenue	526,839	85.0
Taxes and contributions to social insurance plans	480,270	94.5
Taxes on incomes	228,762	89.1
From persons	171,258	89.0
From corporations and government business enterprises	57,421	100.0
From non-residents	83	1.2
Contributions to social insurance plans	68,870	100.0
Other taxes on production and taxes on products	182,638	100.0
Other current transfers from persons	0	0.0
Investment income	0	0.0
Sales of goods and services	46,569	100.0

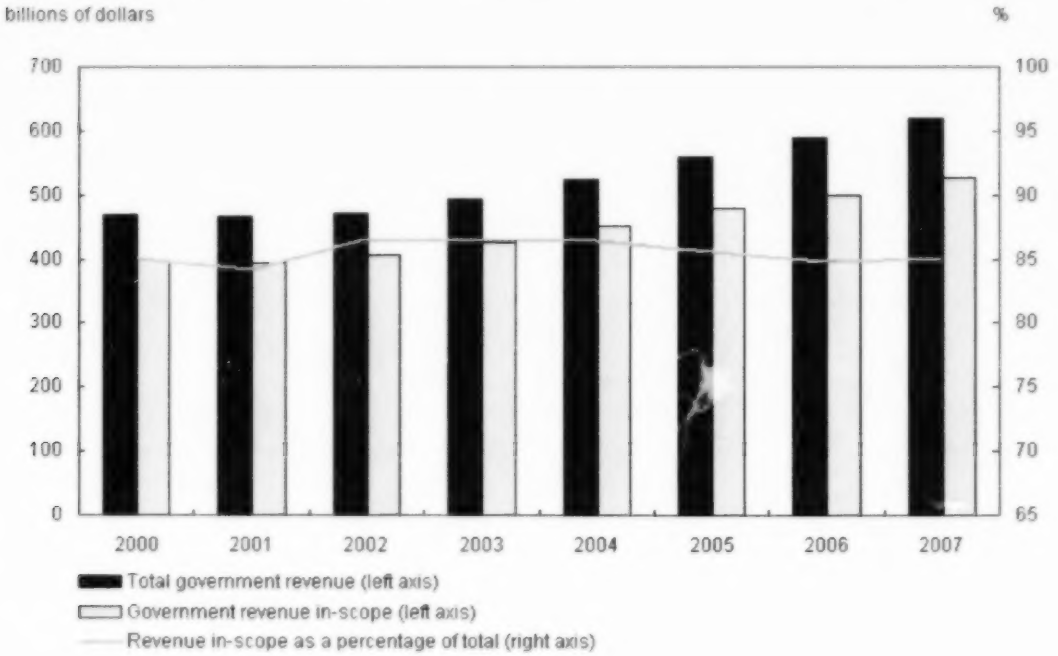
Note: Figures in the table show the amounts included (in-scope) for the study.

2 For more information on the differences between the national accounts and Public Accounts of Canada, see *The Economic and Fiscal Update*, Department of Finance Canada, Annex 3, November 2005.

It is important to note as well that the estimates for 2000 to 2005 reflect the detailed tax structure (by industry and commodity) in effect in each of these years. However, for 2006 and 2007, only preliminary information on revenue totals for the different sources of revenue by level of government is available. The introduction of new taxes and changes in tax rates (e.g., the rate reduction in the GST, the elimination of the Visitor Rebate Program and the introduction of the Foreign Convention and Tourist Incentive Program) are reflected in these totals.

The study covers (i.e., takes into account) the main sources of revenue to government, from both tax and non-tax sources, from both the business and non-business sectors of the economy. Table 2 above summarizes the study's coverage for 2007. Overall, 85% (or $526.8 billion) of the revenue from all sources of all three levels of government in Canada is covered. This proportion has been fairly stable, ranging from 84% to 87% (see Chart 1), over the entire period 2000 to 2007.

Chart 1 Government revenue, total and in-scope, 2000 to 2007



The study covers most income taxes, 89% (or $228.8 billion) in 2007, including those on earnings from employment in the business and non-business sectors of the economy, profits of corporations and government business enterprises, and on net income of unincorporated businesses. It includes all other taxes on production, mainly property taxes, and all taxes on products, including the GST,[3] PST and other sales taxes, fuel taxes, import duties and taxes, and excise taxes on tobacco and alcohol (see Appendix A for a complete list).

The study also covers 100% of contributions to social insurance plans, which amounted to $68.9 billion in 2007. These include employer and employee premiums for Employment Insurance, the Canada and Quebec pension plans, and employer contributions to workers' compensation plans. Revenue from government sales of goods and services is also covered. This includes museum, camping and park entrance fees, among a number of other miscellaneous charges.

3. Revenue from GST is net of input tax credits to businesses (in particular for GST paid on business travel) and net of rebates paid out to visitors from other countries.

As mentioned above, some sources of government revenue are excluded here because their tourism content is unknown and difficult to estimate. Government investment income, which includes remitted profits of government business enterprises and other interest and dividend income and royalties, is not included.[4] Also excluded are taxes on non-employment income of persons (e.g., investment income) and most withholding taxes[5] on non-residents' income in Canada. Other current transfers from persons to government, like hospital and medical care premiums, are excluded as well.

Altogether, these excluded items accounted for 15% of total government revenue in 2007. A more complete coverage would no doubt raise the estimates of the revenue due to tourism in total and on a revenue-per-dollar of spending basis. On the other hand, the excluded sources are considered to have relatively low tourism content, so that their inclusion would only lower the share of revenue generated by tourism.[6]

3 Overview of results

Government revenue from tourism activities in Canada reached $19.7 billion in 2007, up 4.3% from one year earlier. The increase was driven by higher revenues from domestic tourism spending, as the revenue directly related to tourism exports fell for the third straight year. Tourism spending by residents accounted for three-fourths ($14.5 billion) of the total while the balance ($5.1 billion) stemmed from spending by non-resident visitors to Canada.

Total tourism spending amounted to $70.8 billion in 2007, implying that every $100 spent by tourists generated $27.75 on average for all three levels of government combined. This was down from the $28.23 recorded in the previous year, the second consecutive decline. The drop came as a result of the first full year's effect of the one percentage point reduction of the GST in mid-2006, a decline in the share attributable to tourism exports and the higher price of vehicle fuel in 2007.[7]

The new estimates of the government revenue stemming from tourism spending by residents (i.e., tourism domestic demand) and spending by non-resident visitors to Canada (i.e., tourism exports) reveal some interesting features. The study finds that tourism exports make up a larger share of the government revenue due to tourism (26%) than their share of total tourism spending (23%). Moreover, and in tandem with the export share of total tourism spending, the share of government revenue attributable to tourism exports has declined over the period under study, going from 36% in 2000 to 26% in 2007.

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4. An exception is made in this case for liquour control boards and provincially-run lotteries and gaming enterprises. By convention profits of these enterprises are treated as taxes on products and therefore included in the study. These profits translate into significantly high taxes on products, most notably on recreation and entertainment, that are purchased by tourists.
5. The small percentage of witholding taxes included in the study reflects taxes on wage and salary income earned by non-residents in Canada.
6. This was evident in the comparisons of the study for 1998 with the one for 1992. See *Government Revenue Attributable to Tourism, 1998*. Catalogue no. 13-604 no. 41, Statistics Canada, September 2003.
7. The price of gasoline plays an important role in determining the tax revenue per $100 of tourism spending because tourists spend a significant share of their budgets on this item (10% in 2007) and because a significant portion of the taxes on gasoline are specific excise taxes per litre. To give a hypothetical example, assuming a price at the pump of $0.98 per litre, and assuming 24 cents of excise tax per litre, $100 spent on gasoline yields $24.49 excise tax. With a relatively small increase in the price to $1.03 per litre, $100 spent on gasoline would generate only $23.30 of excise tax, a reduction of $1.19. In this example, and assuming tourists spend 10% of their budget on vehicle fuel, every 5 cent increase in the price of a litre of gasoline results in 11.9 cents less tax for every $100 of tourism spending, and an increase of $0.30 in the price at the pump would yield 71.3 cents less.

Table 3 Summary tourism indicators, 2000 to 2007

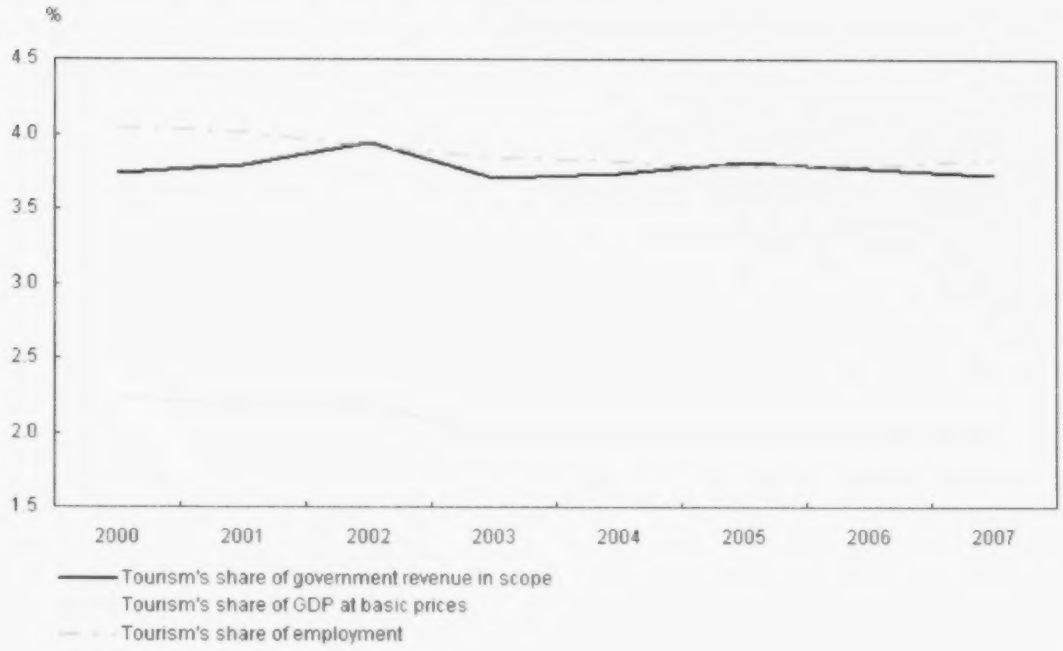
	2000	2001	2002	2003	2004	2005	2006	2007
Government revenue attributable to tourism[1] ($ millions)	14,882	14,896	16,048	15,825	16,924	18,241	18,846	19,653
year over year change (%)	..	0.1	7.7	-1.4	6.9	7.8	3.3	4.3
as a share of government revenue in-scope[2] (%)	3.7	3.8	3.9	3.7	3.7	3.8	3.8	3.7
per $100 of tourism spending ($)	27.69	27.51	28.37	28.87	28.86	29.14	28.23	27.75
Government revenue attributable to domestic tourism spending ($ millions)	9,458	9,573	10,546	11,041	11,561	12,923	13,686	14,526
year over year change (%)	..	1.2	10.2	4.7	4.7	11.8	5.9	6.1
as a share of government revenue attributable to tourism (%)	63.6	64.3	65.7	69.8	68.3	70.8	72.6	73.9
per $100 of tourism spending by residents ($)	26.32	26.41	27.43	28.13	28.12	28.35	27.24	26.61
Government revenue attributable to tourism exports ($ millions)	5,424	5,324	5,502	4,784	5,363	5,319	5,160	5,126
year over year change (%)	..	-1.9	3.4	-13.0	12.1	-0.8	-3.0	-0.6
as a share of government revenue attributable to tourism (%)	36.4	35.7	34.3	30.2	31.7	29.2	27.4	26.1
per $100 of tourism spending by non-residents ($)	30.45	29.74	30.37	30.73	30.59	31.25	31.25	31.58
Total tourism spending in Canada ($ millions)	53,750	54,142	56,561	54,820	58,645	62,601	66,754	70,833
year over year change (%)	9.7	0.7	4.5	-3.1	7.0	6.7	6.6	6.1
share of total attributable to non-residents (%)	33.1	33.1	32.0	28.4	29.9	27.2	24.7	22.9
Tourism gross domestic product (GDP) at basic prices ($ millions)	22,406	22,488	23,318	22,389	23,863	25,383	27,020	28,613
year over year change (%)	6.9	0.4	3.7	-4.0	6.6	6.4	6.4	5.9
as a share of total GDP at basic prices (%)	2.2	2.2	2.2	2.0	2.0	2.0	2.0	2.0
Tourism employment (000's of jobs)	610	608	611	612	617	623	636	653
year over year change (%)	3.7	-0.2	0.5	0.2	0.7	1.0	2.1	2.8
as a share of total employment (%)	4.1	4.0	3.9	3.8	3.8	3.8	3.8	3.8

1. Represents revenue in-scope that is directly attributable to tourism.

2. Represents the sources of revenue in-scope for the study (about 85% of total government revenue from all sources).

The study also finds that tourism generated 3.7% of the government revenue from all sources in-scope in 2007 (i.e., 85% of total government revenue was in-scope for the study), somewhat more than tourism's 2.0% share of gross domestic product (GDP). This difference is due mainly to the relatively high taxes on many of the goods and services purchased by tourists (i.e. vehicle fuel, alcohol and casino entertainment).

Chart 2 Tourism's share of government revenue, GDP and jobs



The federal and provincial/territorial governments collected the lion's share of the revenues due to tourism in 2007 while municipalities accounted for a much smaller share. This was the case throughout the period under study (see Table 4 and Chart 3). In 2007, tourism accounted for 3.8% of the federal government's revenue (in-scope for the study), 4.1% of provincial/territorial governments' revenue, and 1.9% of the revenue collected by municipalities. These shares have also been quite stable over the period 2000 to 2007.

Table 4 Government revenue attributable to tourism, by level of government

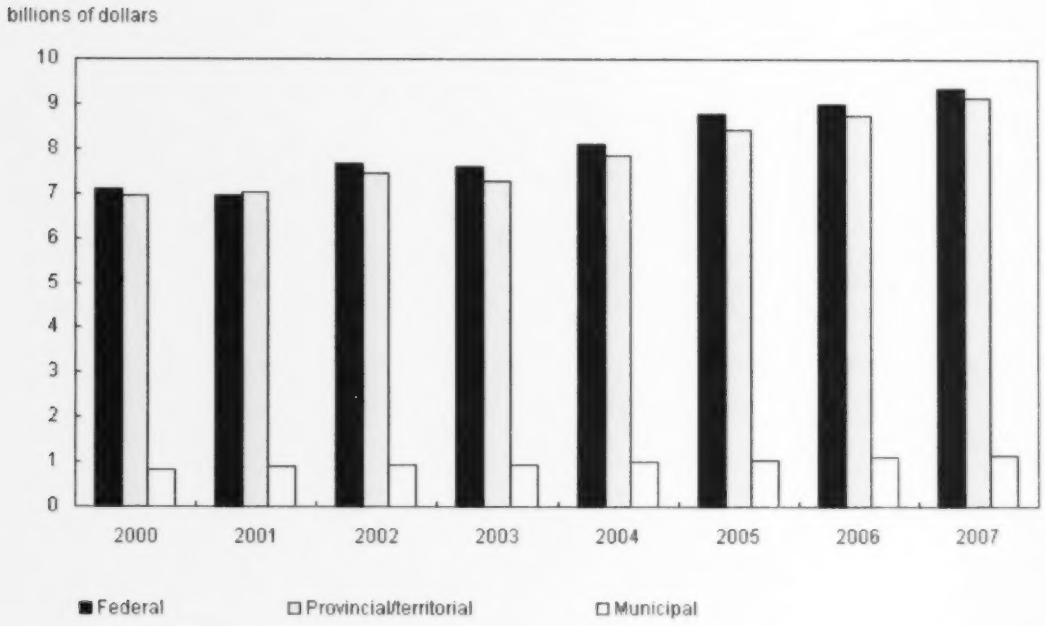
	2000	2001	2002	2003	2004	2005	2006	2007
Government revenue attributable to tourism[1] ($ millions)	14,882	14,896	16,048	15,825	16,924	18,241	18,846	19,653
year over year change (%)	..	0.1	7.7	-1.4	6.9	7.8	3.3	4.3
per $100 of tourism spending ($)	27.69	27.51	28.37	28.87	28.86	29.14	28.23	27.75
by residents ($)	26.32	26.41	27.43	28.13	28.12	28.35	27.24	26.61
by non-residents ($)	30.45	29.74	30.37	30.73	30.59	31.25	31.25	31.58
Revenue attributable to tourism, federal ($ millions)	7,107	6,958	7,660	7,596	8,088	8,774	8,983	9,350
year over year change (%)	..	-2.1	10.1	-0.8	6.5	8.5	2.4	4.1
as a share of total government revenue attributable to tourism (%)	47.8	46.7	47.7	48.0	47.8	48.1	47.7	47.6
share attributable to tourism exports (%)	33.3	32.7	31.6	28.0	29.1	26.5	25.1	24.2
per $100 of tourism spending ($)	13.22	12.85	13.54	13.86	13.79	14.02	13.46	13.20
by residents ($)	13.20	12.93	13.64	13.93	13.94	14.14	13.39	12.98
by non-residents ($)	13.27	12.70	13.34	13.67	13.45	13.67	13.67	13.96
Revenue attributable to tourism, provincial/territorial ($ millions)	6,949	7,038	7,458	7,287	7,847	8,416	8,761	9,145
year over year change (%)	..	1.3	6.0	-2.3	7.7	7.3	4.1	4.4
as a share of total government revenue attributable to tourism (%)	46.7	47.2	46.5	46.0	46.4	46.1	46.5	46.5
share attributable to tourism exports (%)	38.8	37.9	36.3	31.9	33.6	31.2	29.1	27.4
per $100 of tourism spending ($)	12.93	13.00	13.19	13.29	13.38	13.44	13.12	12.91
by residents ($)	11.84	12.05	12.36	12.65	12.68	12.70	12.37	12.15
by non-residents ($)	15.12	14.91	14.94	14.91	15.03	15.44	15.43	15.46
Revenue attributable to tourism, municipal ($ millions)	827	901	930	943	989	1,051	1,102	1,158
year over year change (%)	..	8.9	3.2	1.4	4.9	6.3	4.8	5.1
as a share of total government revenue attributable to tourism (%)	5.6	6.0	5.8	6.0	5.8	5.8	5.8	5.9
share attributable to tourism exports (%)	44.1	42.3	40.6	35.5	37.5	34.6	32.2	30.3
per $100 of tourism spending ($)	1.54	1.66	1.64	1.72	1.69	1.68	1.65	1.63
by residents ($)	1.29	1.43	1.44	1.55	1.50	1.51	1.49	1.48
by non-residents ($)	2.05	2.13	2.08	2.15	2.12	2.13	2.15	2.16

Note: Represents revenue in-scope that is directly attributable to tourism.

Tourism generated $9.4 billion for the federal government in 2007, up 4.1% from the previous year. The increase was driven by revenue attributable to domestic tourism spending, which was up 5.3%, while that due to tourism exports was up only 0.4%. The export share of federal government revenue from tourism slipped for the third year in a row.

The federal government took in $13.96 for every $100 of tourism spending by non-residents in 2007 compared to $12.98 for every $100 spent by residents. Overall, $13.20 was collected at the federal level on every $100 of tourism spending, down about 80 cents from its level in 2005, mainly as a result of the reduction in GST and the higher price of vehicle fuel.

Chart 3 Government revenue attributable to tourism, by level of government



Tourism brought in $9.1 billion for the provincial/territorial governments in 2007, up 4.4% from one year earlier. As at the federal level, the increase was driven by revenue generated through tourism domestic demand. The export share of tourism revenue for provincial/territorial governments continued to decline, reaching 27% in 2007. This share stood at 39% in 2000.

On average, every $100 spent by non-resident visitors generated $15.46 for provincial/territorial governments in 2007, compared to $12.15 for every $100 spent by residents. It is noteworthy that for every $100 of spending, international visitors generated more revenue for provincial/territorial governments than the federal government ($15.46 versus $13.96). This stems from their relatively high spending on recreation and entertainment (including casinos) which generates significantly more revenues for provincial/territorial governments.

Municipal governments raised $1.2 billion from tourism in 2007 which is equivalent to $1.63 for every $100 of tourism spending. Most of this revenue was generated through other taxes on production, specifically property taxes.[8]

8. Hotel room taxes are another important "source" of revenues for municipalities, however, in most jurisdictions, these taxes are collected by provincial/territorial governments and then transferred to municipalities. In this study, they are recorded as revenues of provincial/territorial governments.

Table 5 Government revenue attributable to tourism, by source of revenue

	2000	2001	2002	2003	2004	2005	2006	2007
Income taxes attributable to tourism ($ millions)	3,944	3,569	3,651	3,494	3,772	4,131	4,397	4,810
year over year change (%)	..	-9.5	2.3	-4.3	8.0	9.5	6.4	9.4
as a share of total government revenue attributable to tourism (%)	26.5	24.0	22.8	22.1	22.3	22.6	23.3	24.5
share attributable to tourism exports (%)	36.0	35.1	34.2	30.4	32.0	29.5	27.4	25.5
per $100 of tourism spending ($)	7.34	6.59	6.46	6.37	6.43	6.60	6.59	6.79
Other taxes on production[1] attributable to tourism ($ millions)	1,800	1,843	1,951	1,942	2,031	2,118	2,193	2,287
year over year change (%)	..	2.4	5.9	-0.5	4.6	4.3	3.5	4.3
as a share of total government revenue attributable to tourism (%)	12.1	12.4	12.2	12.3	12.0	11.6	11.6	11.6
share attributable to tourism exports (%)	39.0	38.2	36.9	32.6	34.6	32.2	30.0	28.3
per $100 of tourism spending ($)	3.35	3.40	3.45	3.54	3.46	3.38	3.28	3.23
Taxes on products (final sales) attributable to tourism ($ millions)	7,293	7,545	8,351	8,311	8,944	9,698	9,883	10,151
year over year change (%)	..	3.5	10.7	-0.5	7.6	8.4	1.9	2.7
as a share of total government revenue attributable to tourism (%)	49.0	50.6	52.0	52.5	52.8	53.2	52.4	51.7
share attributable to tourism exports (%)	35.2	34.8	33.1	29.0	30.2	27.7	26.2	25.3
per $100 of tourism spending ($)	13.57	13.93	14.76	15.16	15.25	15.49	14.81	14.33
Contributions to social insurance attributable to tourism ($ millions)	1,467	1,543	1,684	1,677	1,748	1,846	1,911	1,934
year over year change (%)	..	5.1	9.2	-0.4	4.2	5.6	3.5	1.2
as a share of total government revenue attributable to tourism (%)	9.9	10.4	10.5	10.6	10.3	10.1	10.1	9.8
share attributable to tourism exports (%)	37.9	36.3	35.3	31.4	33.3	30.9	29.1	27.6
per $100 of tourism spending ($)	2.73	2.85	2.98	3.06	2.98	2.95	2.86	2.73
Sales of goods and services attributable to tourism ($ millions)	378	397	411	401	429	448	463	471
year over year change (%)	..	5.2	3.4	-2.4	7.0	4.4	3.4	1.8
as a share of total government revenue attributable to tourism (%)	2.5	2.7	2.6	2.5	2.5	2.5	2.5	2.4
share attributable to tourism exports (%)	46.6	44.4	42.3	37.6	39.4	36.7	34.1	31.9
per $100 of tourism spending ($)	0.70	0.73	0.73	0.73	0.73	0.72	0.69	0.67

Note: Represents revenue that is directly attributable to tourism.

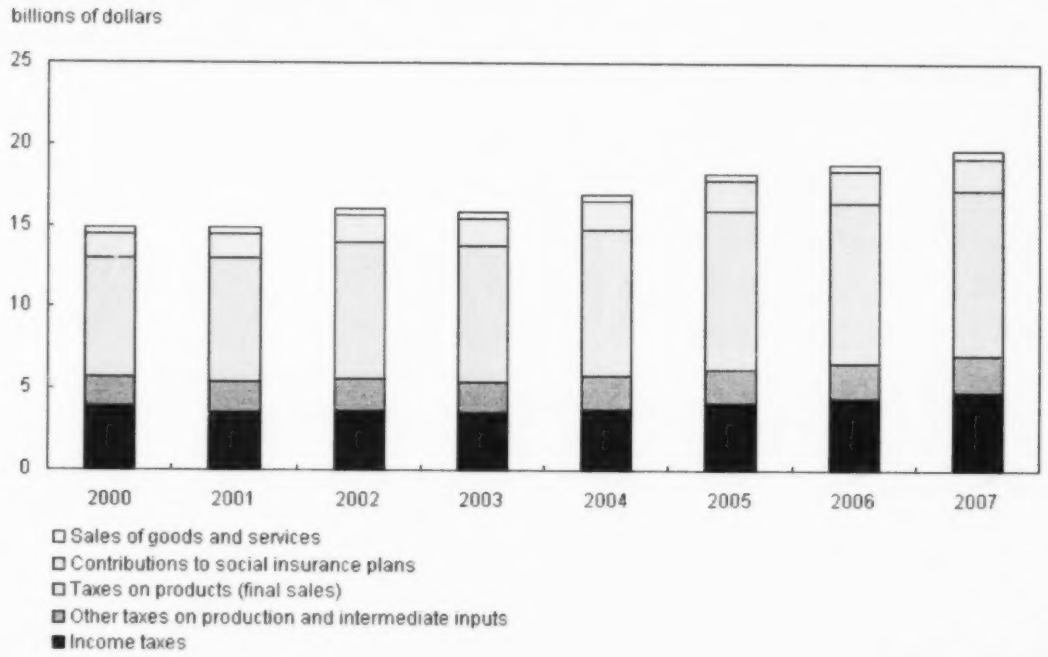
1. Including taxes on intermediate inputs

As mentioned earlier, taxes on incomes are the biggest source of revenue for government (see Table 1). In contrast, when considering only the revenue from tourism, taxes on products (final sales) are the main source. These taxes (mainly GST and PST) brought in $10.2 billion, over half of the revenue attributable to tourism in 2007. One-quarter of governments' revenue from tourism, or $4.8 billion, was generated through income taxes. Another $2.3 billion was raised through other taxes on production and intermediate inputs, while contributions to social insurance plans amounted to $1.9 billion and government sales of goods and services to tourists added another $471 million to government coffers.

Despite robust advances in tourism spending, taxes on products were up only 2.7% in 2007 following an even weaker gain in 2006. The weakness stemmed from the reduction in GST in mid-2006. Taxes on incomes directly related to tourism were up more strongly owing to gains in both personal and corporate incomes and associated taxes. Over half of the increase in government revenue from tourism in 2007 came from this source.

The overall composition of governments' revenue from tourism has remained relatively stable over the period under study (see Chart 4). In contrast, the export share of each of the various sources of tourism revenue has declined markedly, reflecting the declining share of non-resident spending in overall tourism spending.

Chart 4 Government revenue attributable to tourism, by source of revenue



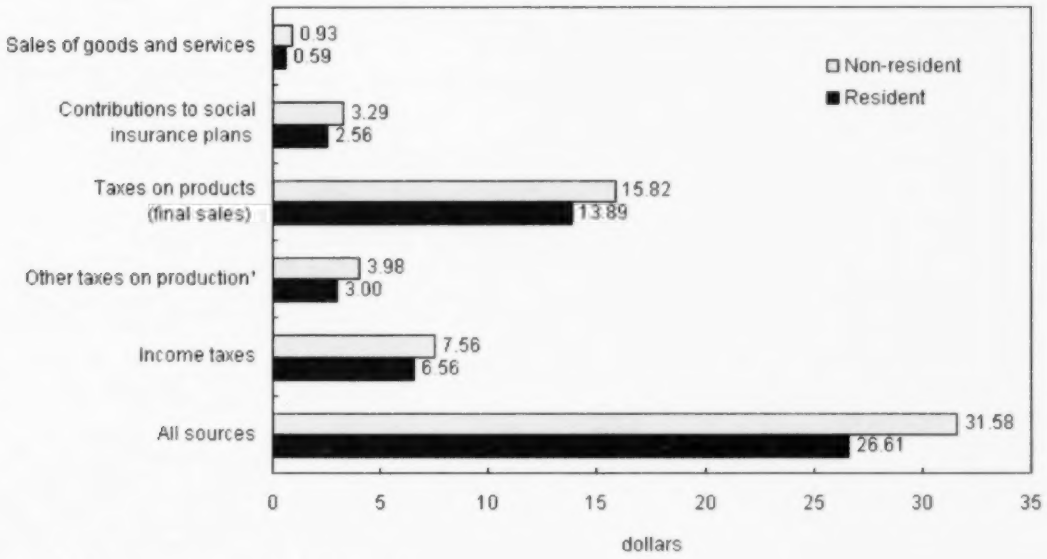
With tourism exports falling 1.7% in 2007, the revenue they generated, not surprisingly, was down across most sources. The declines ranged from -0.7% (taxes on products) to -4.9% (sales of government goods and services). Income taxes due to tourism exports were the only exception, advancing 2.0%, shored up by growth in incomes and associated taxes. Still this was well below the gain in income taxes directly attributable to domestic tourism spending, which were up 12% in 2007.

Although tourism exports and the government revenue directly related to them have been in decline, international visitors to Canada continue to generate more revenue for governments, on a per $100 of spending basis. Non-residents paid $31.58 for every $100 of their tourism spending in Canada in 2007, while residents paid $26.61 (see Chart 5). The gap between what resident and non-resident tourists generate on a per $100 of spending basis narrowed from 2000 to 2004, but has increased since then.

The difference reflects the fact that Canadian businesses receive input tax credits for GST and in some instances PST on business travel expenses, which lowers the effective tax paid by resident tourists (which includes Canadian business travellers). It also reflects differences in spending patterns between resident and non-resident

visitors, with the latter spending more on more highly taxed items, most notably recreation and entertainment (including casinos). Taxes on products (final sales) accounted for about 40% of the difference, with international visitors paying $15.82 in product taxes for every $100 of their spending in 2007, almost two dollars more than residents. The following section examines some of these differences at the industry and commodity level.

Chart 5 Government revenue per $100 of tourism spending by residents and non-residents, by source, 2007



1. Includes taxes on intermediate inputs.

4 Detailed results by industry and commodity, 2005

This section examines the study's results at the detailed level. As mentioned earlier, results by industry and commodity are only available for the years 2000 through to 2005 (see section E of Appendix B), so the discussion here relates to the results for 2005, the most recent year. What is important in these details is not so much the levels or amounts of revenue, but the shares and proportions that reveal the underlying structure of revenue due to tourism.

Table 6 (column 3) shows the tourism share, by industry, of government revenue from income taxes, other taxes on production and intermediate inputs, and contributions to social insurance plans taken altogether. At the total economy level, tourism directly generated 2.3% of the revenue from these sources in 2005. This overall figure masks an important difference between tourism and non-tourism industries however.

Among tourism industries, the share of taxes on income and production and contributions to social insurance plans due to tourism ranged from a low of 9.4% in water transportation to a high of 92% in travel services. On average, 36% of government revenue generated by tourism industries was directly attributable to sales to tourists,

while 0.7% came from non-tourism industries. It might be noted that non-tourism industries are a source of tourism tax revenue insofar as tourists purchase some of the commodities they produce (e.g., vehicle fuel, camping equipment, clothing, tobacco and alcohol, and so on).

Looking at the distribution of government revenue (column 4 of Table 6), only 4.5% of the total income taxes, other taxes on production and intermediate inputs, and social insurance contributions, came from tourism industries. However, examining the distribution of the revenue that is directly attributable to tourism (column 5), 71% originated from the tourism industries, with 29% from the non-tourism industries. Accommodation and transportation accounted for the bulk of tourism revenue among tourism industries, making up 47% of the total.

Table 6 Income taxes, other taxes on production and taxes on intermediate inputs, and contributions to social insurance plans by industry, 2005

	Revenue attributable to tourism			Distribution across industries			
					Revenue attributable to tourism		
	Total government revenue[1]	Total	Share of total government revenue	Total government revenue[1]	Total	Domestic demand	Tourism exports
	$ millions		percent		percent		
Tourism industries							
Total transportation	5,402	2,084	38.6	1.5	25.7	26.3	24.5
Air transportation	1,743	1,373	78.8	0.5	17.0	18.8	12.8
Railway transportation	1,713	243	14.2	0.5	3.0	2.5	4.2
Water transportation	459	43	9.4	0.1	0.5	0.3	1.0
Bus transportation	563	190	33.7	0.2	2.3	1.9	3.3
Taxicabs	247	38	15.2	0.1	0.5	0.5	0.5
Vehicle rental	677	197	29.1	0.2	2.4	2.3	2.7
Accommodation	2,475	1,744	70.5	0.7	21.5	18.5	28.4
Food and beverage services	4,692	821	17.5	1.3	10.1	10.2	10.1
Recreation and entertainment	2,791	615	22.0	0.8	7.6	6.3	10.6
Travel services	541	498	92.1	0.2	6.2	8.3	1.4
Total tourism industries	15,901	5,762	36.2	4.5	71.2	69.5	75.0
Total non-tourism industries	334,141	2,333	0.7	95.5	28.8	30.5	25.0
Total economy	350,042	8,095	2.3	100.0	100.0	100.0	100.0

1. Represents only the revenue in-scope from income taxes, other taxes on production and intermediate inputs, and contributions to social insurance plans.

The last two columns of Table 6 show the distribution of government revenue (from the three sources) attributable to tourism spending by resident and non-resident visitors to Canada. It is noteworthy that the share due to domestic spending was considerably higher than that due to tourism exports in the case of the air transportation (19% versus 13%), travel services (8% versus 1%) and non-tourism industries (31% versus 25%). The reverse holds for several industries, most notably accommodation and recreation and entertainment.

These results simply reflect the fact that Canadians spend more of their tourism dollar on air travel with Canadian carriers and on travel arrangements with Canadian travel agents than do non-resident visitors, whereas non-residents spend relatively more of their tourism dollar in Canada on accommodation and recreation and entertainment. The difference in the case of non-tourism industries stems primarily from vehicle fuel, as residents not surprisingly spend nearly four times as much of their tourism dollar on this item than do international visitors.

The detailed results for taxes on products (final sales) in 2005 are shown in Table 7. The share of total government revenue (taxes on products in this case) directly attributable to tourism spending is shown in column 3. Among tourism commodities, these shares (or ratios) ranged from a low 3.2% for vehicle repairs and parts to a high of 100% in the case of pre-trip expenditures.

This means that only a small part of the product taxes (e.g., GST, PST) collected on motor vehicle repairs and parts were directly attributable to tourism, while the remaining 97% was due to non-tourism spending (i.e., local consumption). Pre-trip expenditures (spending on motor homes, travel and tent trailers, luggage and travel sets, tents and camping equipment and sleeping bags) is entirely attributed to tourism, as are the related product taxes, explaining the 100% share in this case. The share of taxes on products (final sales) due to tourism among tourism commodities averaged 24%, while 5.6% of the product taxes on sales of non-tourism commodities stemmed directly from tourism spending.[9]

Table 7 Taxes on products (final sales) by commodity, 2005

	Revenue attributable to tourism			Distribution across industries			
					Revenue attributable to tourism		
	Total government revenue[1]	Total	Share of total government revenue	Total government revenue[1]	Total	Domestic demand	Tourism exports
	$ millions		percent		percent		
Tourism commodities							
Total transportation	11,402	2,485	21.8	13.3	25.6	28.9	16.9
Passenger air	560	527	94.1	0.7	5.4	5.0	6.6
Passenger rail	15	14	92.9	0.0	0.1	0.1	0.3
Passenger water	15	14	93.6	0.0	0.1	0.1	0.3
Interurban, charter and tour bus	53	29	54.5	0.1	0.3	0.2	0.4
Taxis	59	7	12.4	0.1	0.1	0.1	0.1
Vehicle rental	113	77	68.0	0.1	0.8	0.6	1.4
Vehicle repairs and parts	2,312	74	3.2	2.7	0.8	0.9	0.3
Vehicle fuel	8,275	1,743	21.1	9.7	18.0	22.0	7.4
Accommodation	826	547	66.3	1.0	5.6	4.5	8.6
Food and beverage services	4,695	934	19.9	5.5	9.6	8.7	12.1
Recreation and entertainment	8,733	1,982	22.7	10.2	20.4	15.9	32.2
Travel services	61	60	98.8	0.1	0.6	0.8	0.2
Convention fees	17	15	91.4	0.0	0.2	0.2	0.1
Pre-trip expenditures	353	353	100.0	0.4	3.6	5.0	0.0
Total tourism commodities	26,086	6,377	24.4	30.4	65.8	64.1	70.2
Total non-tourism commodities	59,602	3,321	5.6	69.6	34.2	35.9	29.8
Total economy	85,688	9,698	11.3	100.0	100.0	100.0	100.0

1. Represents revenue in-scope from taxes on products (final sales).

9. The tourism share of taxes on accommodation services (66%) in Table 7 is much lower than the tourism share of spending on this item (92%) in the CTSA. This is because the former relates to accommodation services supplied by all industries, while the latter relates to those supplied by the accommodation industry alone. This makes a difference because a significant portion of "accommodation services", defined in the CTSA to include several outputs of the accommodation industry (e.g., room nights, laundry and dry cleaning and other personal care services), is produced outside of the accommodation industry, only a small fraction of which is purchased by tourists.

Looking at the distribution of taxes on products overall (column 4), some 30% of government revenue from this source came from spending on tourism commodities. Considering only the revenue that is directly attributable to tourism, however, this share more than doubles to 66%. This simply reflects that tourists spend more of their budget on tourism commodities than do non-tourists.

Among the tourism commodities, vehicle fuel (18%) and recreation and entertainment (20%) were by far the most significant sources of product taxes directly attributable to tourism. Not only do tourists spend a disproportionate share of their budget on these items, compared to non-tourists, these items are relatively highly taxed. Product taxes on vehicle fuel include not only sales taxes but also excise taxes, while product taxes on recreation and entertainment include as mentioned earlier the profits of government-run casinos, lotteries and other gaming enterprises.

Again, the distribution of revenue attributable to tourism reveals very different patterns depending on whether the revenues stem from spending by resident or non-resident visitors. The most notable differences arise in the cases of vehicle fuel, recreation and entertainment, and non-tourism commodities.

5 Conclusion and future work

This study has presented updated estimates of government revenue attributable to tourism as well as new estimates of the portions due to domestic tourism and tourism exports covering the years 2000 to 2007. These new estimates show the importance of tourism exports (as well as domestic tourism) in terms of their contribution to government revenue. Not surprisingly, given the decline in tourism exports over the last few years, the export contribution to government revenue has also declined. The study finds that international visitors contribute more (on a per dollar of spending basis) than residents. This stems from the input tax credit available to Canadian businesses for GST and in some instances PST on their business travel expenses, which lowers the effective tax paid by resident visitors, as well as different spending patterns of resident and non-resident visitors.

Several issues remain for future studies of government revenues attributable to tourism. In particular, the coverage could be expanded to give a more complete picture of government revenue. Estimates for the industry distribution of corporate income tax and taxes on unincorporated business income and of social insurance contributions by the self-employed could be improved. It may also be worthwhile to investigate the potential for estimating government revenue attributable to tourism on a quarterly basis.

Last, the study and this report have focussed on the importance of tourism on the revenue side of the government income and outlay accounts, but governments incur expenditures directly related to tourism as well. These expenditures cover items like subsidies to bus transportation, payments of employment insurance to persons with seasonal jobs in tourism industries, marketing efforts to promote tourism in Canada and abroad, management and maintenance of parks, historic sites, and museums, and so on. This would also be a worthwhile avenue to explore in future work.

Appendix A: Concepts and definitions

The aim of this study is to estimate the revenue to government that can be attributed to tourism in Canada. **Government revenue** includes both tax and non-tax sources. To the extent that tourism demand supports the production and sale of goods and services, which in turn generates jobs, employment income and profits, it also generates revenue to government through taxes and other non-tax sources. As such, some government revenue is **attributable to tourism**.

Only those revenues that are **directly** attributable to tourism are identified. These revenues stem from taxes either on sales of goods and services to visitors or taxes on the income generated by the production of these goods and services and from government sale of goods and services to tourists. Revenues that are **indirectly** attributable to tourism; for instance through taxes generated by suppliers of tourism industries, are included with those that are not directly attributable to tourism. These revenues are not separately identified. Table A1 below details the various sources of revenue included in the study.

This study follows the concepts and definitions of tourism in the Canadian Tourism Satellite Account (CTSA). The CTSA in turn follows the internationally recognized System of National Accounts (SNA) and the recommended methodological framework for Tourism Satellite Accounts adopted by the World Tourism Organization and the United Nations Statistical Commission.

Tourism, as defined internationally, is "the activities of persons travelling to and staying in places outside their usual environment for not more than one year for leisure, business and other purposes." In Canada, usual environment has been defined as less than 80 kilometres one way away from home. Crossing an international boundary is considered tourism regardless of distance travelled. Exclusions are commuting, travel for education, travel by armed forces or diplomats, and migration.[10]

Tourism demand, defined as total spending by tourists on domestically produced commodities, includes all spending by same-day and overnight visitors, Canadian and non-resident. Tourism demand can be split into two components domestic demand, and international demand. **Tourism domestic demand** includes the expenditures associated with tourism activity in Canada by its residents. **International demand**, also called **tourism exports**, consists of the expenditures by non-residents in Canada on tourism. Several other key definitions related to tourism, among others, can be found in the glossary.

10. This is the definition used in the CTSA 2000 and 2002 which, in turn, follow the definition used on the Canadian Travel Survey (CTS). A new operational definition of tourism however was implemented in Canada in 2005 when the Travel Survey of Residents of Canada (TSRC) replaced the CTS. Now, tourism is defined as same-day trips exceeding forty kilometers one way from home and all overnight trips that are "out of town". Exceptions concerning travel to work for education, for military purposes and migration remain. Routine trips are now excluded from tourism, in order to better reflect the notion of usual environment. A more detailed explanation of the differences between the CTS and the TSRC is available at Statistics Canada's website.

Table A1 Sources of government revenue

Federal	Provincial/territorial	Municipal
Income taxes		
Personal income tax	Personal income tax	
Corporate profits tax	Corporate profits tax	
Other taxes on production		
Softwood lumber fees	Real property taxes	Real property taxes
Fishing licences	Grants in lieu of taxes	Developer's fees (lot levies)
Mining leases and royalties	Capital taxes	Special assessments
GST penalties	Business taxes	Other property and related
Canadian dairy commission, levy	Miscellaneous property related taxes	Poll
Canadian television fund-lic.fees	Payroll taxes	Grants in lieu of taxes
Other miscellaneous taxes	Commercial motor vehicle licence	Licences and permits
	Natural resource taxes	Business
	Natural resource licences	Other miscellaneous taxes
	Agricultural insurance premium	
	Insurance premium taxes	
	Liquor licenses	
	Other licences and permits	
	Business fines and penalties	
	Business donations	
	Other miscellaneous taxes	
Taxes on products		
Excise duties	Provincial trading profits	Local amusement tax
Excise taxes	Gasoline taxes	Sales taxes
Federal sales tax / GST	Provincial amusement tax	Deed transfer tax
Gasoline taxes	Liquor gallonage tax	
Air transportation tax	Retail sales (PST/HST and other) tax	
Customs import duties	Land transfer tax	
Federal-provincial lottery agreement		
Pari-mutuel supervision		
Contributions to social insurance plans (by employers and employees)		
Employment insurance	Quebec pension plan	
Canada pension plan	Worker's compensation	
Government sales of goods and services		

Appendix B: Sources and methods

There is no specific "tourism industry" or "tourism commodity" within the statistical system. Rather, tourism is dispersed among the various industries and commodities of the system. Therefore, like the Canadian Tourism Satellite Account (CTSA), this study requires the estimation of the tourism portion of each industry and commodity. Once these shares are established, they are multiplied against the taxes, by industry or by commodity, to determine the portion attributable to tourism.

Several changes have been incorporated with this year's study of government revenue attributable to tourism. These include harmonization of the classification of commodities and industries with those of the CTSA and the National Tourism Indicators (NTI), development of a method using tourism export shares to separate out the export contribution to governments' revenue from tourism, and refinement of the treatment given to taxes paid at the border on goods brought back by Canadians from their travels abroad. The following describes the key data sources for the study and outlines the main aspects of its methodology, including discussion of the refinements incorporated with this year's update.

Data sources

Several main data sources are used in this study. The CTSA and the NTI provide tourism expenditures by commodity which allows the calculation of tourism's share of spending for all commodities for 2000 through to 2007. Detailed information from these sources is used to estimate tourism shares by industry as well. Revenue from government sales of goods and services to visitors also comes from the CTSA and from the Industry Accounts Division (IAD) of Statistics Canada.

Information on taxes on products (final sales), by detailed commodity, and taxes on production and intermediate inputs, by detailed industry are supplied by IAD. These data are by level of government (federal, provincial/territorial and municipal) annually up to 2005. The National Income and Expenditure Accounts (NIEA) carry estimates of revenues by type of tax and level of government, which serve as benchmark totals for 2006 and 2007. While this source has more up-to-date estimates, it does not provide any industry or commodity detail. The tax totals are on an accrual basis, that is, they are allocated to the year in which the taxes are generated, not the year in which they are actually paid.

Federal and provincial/territorial taxes on employment earnings and social insurance contributions by industry draw on T4 tax remittance files from Canada Revenue Agency for 2000 through 2006. The totals in 2007 for these sources are derived using data from the NIEA, although no industry details are available in this case.

Classification of commodities and industries

This year's study harmonizes the classifications of the industries and commodities with those used in the CTSA and NTI. In previous studies, there was considerable detail on both non-tourism industries and non-tourism commodities, whereas now the classification used focusses only on the tourism industries and commodities. Moreover, some tourism commodities were subsumed before in larger aggregates for non-tourism commodities. For instance, vehicle fuel was included in the larger aggregate "manufacturing – petrol and coal" and pre-trip expenditures were included in "manufacturing – other products", but both are now separately identified. Alcoholic beverages were previsouly included in "manufacturing – food products" but now they are part of food and beverage services. As another example, in the case of industries, recreation and entertainment now includes motion picture and video exhibition, consistent with the CTSA. Through this alignment of classifications, it was possible to better match and apply the tourism commodity and tourism GDP (industry-level) ratios than previously.

Methods

a. Tourism shares

The tourism shares of commodities or industries provide the crucial ratios to estimate the portion of taxes due to tourism, either from taxes on income or production by industry or from taxes on products by commodity. The tourism shares are calculated using the output attributable to tourism from the CTSA divided by the total gross output (at basic prices) of a commodity or industry from the I-O tables. These shares are then multiplied against the taxes, by commodity or industry, to obtain the taxes attributable to tourism. This method assumes that the tourism tax share is equal to the tourism commodity or industry share. To give an example, if a commodity raises $20 million in sales taxes and the CTSA shows 10% of its total demand is from tourists, the government revenue attributed to tourism is $2 million ($20 million X 10%). Similar calculations are done by industry to estimate the portion of taxes on income and production that are due to tourism.

With this update, government revenues are also separated for the first time into those attributable to tourism exports and to tourism domestic demand. The tourism shares for exports are calculated similarly to those for total tourism, but in this case using output attributable to tourism exports from the CTSA divided by the total gross output (at basic prices). These tourism export shares are then multiplied by the taxes to obtain the government revenue attributable to tourism exports. The revenue attributable to domestic tourism is then derived as a residual by deducting the revenue from tourism exports from that due to total tourism. This method is used in the calculations for income taxes, other taxes on production and intermediate inputs, and contributions to social insurance plans. In these cases, the estimates of tax revenues are all on an industry basis, and tourism shares by industry are applied.

For taxes on products (final sales), an adjusted tourism export share is used that takes into account the fact that (1) these estimates relate only to taxes on final demand expenditures and (2) the travel expenses of Canadian businesses are treated as an intermediate expense and consequently do not generate any taxes on final sales. Consequently, a special adjustment based on details from the CTSA is made to remove the portion of output supplied to domestic business tourism before calculating the tourism export share. This has the effect of raising the export share of revenue from taxes on products directly attributable to tourism above its share of total tourism spending. In this case, the estimates of taxes on products (final sales) are all on a commodity basis, and the tourism shares by commodity are applied.

These calculations are done at the most detailed level of the I-O tables. For publication, these details are aggregated so as not to reveal any confidential data. These calculations are also done only for 2000 and 2002 (i.e., the years for which the CTSA is available). For other years (2001, 2003-2007), these ratios are taken from unpublished details of the NTI, which in turn are benchmarked on the CTSA estimates.

b. Taxes on income and contributions to social insurance plans

Information on taxes withheld from employment earnings and EI and C/QPP premiums by industry come from T4 tax remittance files. Employer contributions to workers' compensation plans, by industry, come from the NIEA. The T4 files only contain employee contributions to EI and C/QPP; employers' contributions however are a straightforward calculation based on the employee premiums. The self-employed are not included in the T4-file. The totals for their EI and C/QPP premiums are distributed by industry on the basis of the distribution for employee contributions. Contributions to social insurance plans are benchmarked to totals published in the NIEA.

Taxes on employment earnings for the province of Quebec are only partially covered by the T4 remittance files. These files include only the federal portion of tax withheld from pay cheques. There is a 16.5% abatement of federal income tax to residents of Quebec, and this is deducted from the federal tax assessed. The provincial portion is calculated separately using the ratio of provincial to federal income tax paid in Quebec from the Provincial Economic Accounts. This total is distributed by industry according to the distribution of federal taxes on employment earnings in Quebec.

The T4 tax files are available for 2000 to 2006, but only preliminary estimates of tax and contribution totals are available for 2007. Consequently, for 2007, the industry distribution of taxes on employee earnings and social contributions is based on the distributions for 2006.

Taxes on profits of corporations and government business enterprises and on the net income of unincorporated businesses are also included in the study. For corporations and government business enterprises, federal and provincial/territorial accrued tax totals for 2000 to 2007 come from the NIEA. In this case, a distribution of taxes is not available by industry. However, operating surplus, available by industry from IAD, is used to distribute the totals. This method results in taxes that are proportional to surplus across industries, and applies only for 2000 to 2005. The distribution for 2005 is carried forward for 2006 and 2007.

In the case of unincorporated businesses, the total tax comes from Canada Revenue Agency. This figure is first split between the federal and provincial/territorial governments on the basis of their respective shares of income taxes. The distribution by industry is then established on the industry distribution of mixed income with data for 2000-2005 from IAD. The distribution for 2005 is assumed to carry forward to 2006 and 2007.

All taxes on income and contributions to social insurance plans are calculated on an industry basis. The tourism portions are thus estimated using the tourism shares by industry, as described above, both at the total tourism and tourism export levels.

c. Other taxes on production and taxes on products

Other taxes on production and taxes on products for intermediate use are available by industry from IAD. The tourism portion of these taxes is simply estimated as the tourism share of each industry times the tax amount for each industry. For 2006 and 2007, totals for these taxes come from the NIEA, while their industry distribution is based on that for 2005.

Taxes on products related to final sales are taken on a commodity basis from tax margins of the input-output accounts. All taxes on products (final sales) levied by the three levels of government are included; tourism shares by commodity as described above are applied to obtain the tourism portion, both at the total level and for tourism exports. Commodity details for 2000 to 2005 come from IAD, while totals for 2006 and 2007 come from the NIEA. The distribution of taxes by commodity for these two latter years is based on the distribution for 2005.

A special calculation is required for convention fees, because these payments and sales taxes on them, while included in the input-output accounts, are not specifically identified as such. However, tourism spending on convention fees is estimated in the CTSA and the NTI. To estimate the taxes, it is assumed that the domestic portion is fully subject to GST/HST. For tourism exports, it is assumed that 50% of the fees paid are related to "foreign conventions" held in Canada and hence exempt from GST/HST (a "foreign convention" is one where over 75% of participants are non-residents). The estimated taxes are then removed from those paid on accommodation services.

A refinement was made with this update regarding the treatment of taxes paid at the border on non-tourism commodities or goods (e.g., clothing, jewelry, alcohol, tobacco, vehicles, etc.) brought back to Canada by Canadians travelling abroad. Previously, the taxes due to tourism for these items were estimated in the same way as taxes due to tourism on goods purchased in Canada – that is, by applying the appropriate tourism shares (by commodity). The tourism shares for non-tourism commodities purchased in Canada however tend to be very low (which is why they are classified as "non-tourism commodities"). This resulted in a significant understatement of tax revenue attributed to tourism on goods brought back across the border, as the taxes levied on those items should be almost entirely attributable to tourism. Estimates of taxes paid at the border, based on details from the NIEA, are now simply added to the total taxes on products (final sales) attributed to tourism for the category of non-tourism commodities.

Information on product taxes related to tourism commodities for 2006 and 2007 was reviewed for any significant changes to legislated tax rates that would call for adjustments to the distribution for these years. The Goods and Services Tax Visitors Rebate program, which allows non-residents to recover the GST paid while in Canada for certain goods and accommodations, was eliminated effective March 31, 2007. A new Foreign Convention and Tour Incentive Program, which offers rebates on portions of the GST paid for travel packages for non-residents was however implemented on the same date. The estimates of GST attributable to non-resident spending (tourism exports) on accommodation and non-tourism commodities were adjusted to reflect the rebates.

Last, it might be noted that changes to the federal Air Travellers Security Charge as outlined in the 2005 and 2006 Budgets are reflected in the study's estimates, as separate control totals are available in this case. Likewise, the one percentage point reduction of the GST, as of July 2006, is reflected in the estimates as a separate control total is available for this tax as well.

d. Government sales of goods and services

Government sales of goods and services provide another source of revenue. These revenues come mainly from camping, recreation and entertainment. They are determined in the CTSA by taking the total supply of government tourism commodities and multiplying each one by the appropriate tourism share. These details are available from IAD for 2000 to 2005, and again the appropriate tourism shares are applied. For 2006 and 2007, however, only control totals on government revenues from all sales of goods and services are available, not just tourism commodities. In this case the proportion of government sales from tourism commodities is assumed to be the same as in 2005, and then the same tourism shares are applied.

e. Data quality and revisions

It is important to recognize that the data sources for the study vary by reference period and that this has implications for the methodology, the quality of the estimates, the level of detail that can be made available, and the possibility of future data revisions. In particular, there is a trade-off between timeliness and quality; the more timely the estimates, the more they rely on preliminary, less detailed, sources of data.

Generally, comprehensive, final datasets (NIEA, I-O tables, CTSA, T4 files, etc.) underlie the study's estimates for the period 2000 to 2002. As a result, these estimates are considered the most reliable provided in the time series. Moreover, they are not subject to change.

The estimates for 2003 to 2005, on the other hand, draw on data that are still open to revision. In particular, the industry and commodity details on government tax revenues for 2005 from Industry Accounts Division will not be finalized until release of the provincial/territorial input-output accounts in November 2009. In addition, the tourism commodity and industry shares are subject to revision when the CTSA is updated to 2004 in spring 2009. As a consequence, the estimates of government revenue for 2003 to 2005 remain to be improved through the incorporation of more comprehensive, benchmark data, when they become available.

Last, the estimates for 2006 and 2007 rely on control totals from the NIEA which are open to revision for three more years, tourism shares from the National Tourism Indicators which remain open to revision until the CTSA is updated to 2006 (in spring 2011), as well as final T4 tax files for 2006 and 2007. For this period, details on industry and commodity distributions of tax revenues (by type of tax and level of government) are based on the most recently available distributions. Like the estimates for 2003 to 2005, these most current estimates stand to be improved when more comprehensive benchmark data become available over the next few years.

Appendix C: Tourism industries for the Canadian Tourism Satellite Account

North American Industry Classification System (NAICS) 2002

Air transportation

4811 Scheduled air transport

4812 Non-scheduled air transport

Rail transportation

4821 Rail transportation

Water transportation

4831 Deep sea, coastal and Great Lakes water transportation

4832 Inland water transportation

Bus transportation

4851 Urban transit systems

4852 Interurban and rural bus transportation

4854 School and employee bus transportation

4855 Charter bus industry

4859 Other transit and group passenger transportation

Scenic and sightseeing transportation

4871 Scenic and sightseeing transportation, land

4872 Scenic and sightseeing transportation, water

4879 Scenic and sightseeing transportation, other

Taxicabs

4853 Taxi and limousine service

Vehicle rental and leasing

5321 Automotive equipment rental and leasing

Hotels

7211 Traveller accommodation (except 721114 Motels and 721198 All other traveller accommodation)

Motels

721114 Motels

Camping

721211 RV (recreational vehicle) parks and campgrounds

Other accommodation

721212 Hunting and fishing camps

721213 Recreational (except hunting and fishing) and vacation camps

721198 All other traveller accommodation

Food and beverage services

- 7221 Full-service restaurants
- 7222 Limited-service eating places
- 7224 Drinking places (alcoholic beverages)

Recreation and entertainment

- 51213 Motion picture and video exhibition
- 7111 Performing arts companies
- 7112 Spectator sports
- 7115 Independent artists, writers and performers
- 7121 Heritage institutions
- 7131 Amusement parks and arcades
- 7132 Gambling industries
- 7139 Other amusement and recreation industries

Travel services

- 5615 Travel arrangement and reservation services

Appendix D: Tourism commodities of the Canadian Tourism Satellite Account

Transportation

- Passenger air
- Passenger rail
- Passenger water
- Interurban, charter and tour bus
- Taxis
- Vehicle rental
- Vehicle repairs and parts
- Vehicle fuel

Accommodation

- Hotels
- Motels
- Camping
- Other accommodation (includes outfitters, commercial cabins and cottages)

Food and beverage services

- Meals from accommodation
- Meals from restaurants
- Alcoholic beverages from accommodation
- Alcoholic beverages from restaurants
- Meals and alcoholic beverages from other tourism industries

Other tourism commodities

- Recreation and entertainment
- Travel agency services
- Convention fees
- Pre-trip expenditures (include tents, camping goods, sleeping bags, luggage, travelsets, motor homes, trailers and semi-trailers of the caravan type for camping)

Non-tourism commodities purchased by tourists

- Groceries
- Beer, wine and liquor from stores
- Urban transit and parking
- Miscellaneous commodities (includes tobacco products, clothing, maps, and souvenirs)

Glossary of terms

Basic prices. A basic price valuation includes the costs of **production factors** (labour and capital) and indirect taxes and subsidies on production factors.

Business sector. All transactors producing goods and services for sale at a price intended to cover costs of production, namely corporations, government business enterprises, unincorporated businesses and independent professional practitioners.

Canada and Quebec pension plans. The part of the government sector which consists of the operations of the Canada and Quebec pension plans, established in 1966.

Contributions to social insurance plans. Employer and employee contributions to employment insurance, the Canada and Quebec pension plans and workers' compensation.

Corporate and government business enterprise sector. All business transactors whose legal form of organization is the corporation, plus government business enterprises.

Current transfers from persons and unincorporated businesses to government. Income taxes, contributions to social insurance plans and other current transfers.

Government business enterprises. Government enterprises and agencies which operate on a profit or cost recovery basis and whose motivation is similar to that of private enterprises. Their total profits (net of losses) are recorded in GDP, while only the profits remitted to government are recorded in the government income and expenditure account, under government investment income.

Government investment income. In GDP, includes interest and royalties. In the government income and expenditure account, it also includes the profits of government business enterprises remitted to government. See government business enterprises.

Government sales of goods and services. Revenues from the sale of goods and services, such as water charges, landing fees and charges for government documents.

Government sector. All departments, agencies, and funds (budgetary and non-budgetary) of the federal, provincial and local levels of government, as well as crown corporations which receive more than 50% of their revenues in grants from their parent governments. Also included are school boards, universities, non-profit colleges, hospitals, non-profit residential care facilities, as well as the Canada and Quebec pension plans.

Gross Domestic Product. The total unduplicated value of the goods and services produced in the economic territory of a country or region during a given period. GDP can be measured three ways: as total incomes earned in current production, as total final sales of current production, or as total net values added in current production.

Market prices. A valuation expressed in terms of the prices actually paid by the purchaser, that is, including indirect taxes less subsidies.

Mixed income. Mixed income is a balancing item in the industry accounts of input-output accounts representing the return to both self-employed labour and capital of the unincorporated business. Mixed Income consists of earnings of proprietors of unincorporated businesses (sole proprietorships and partnerships) such as retailers and consultants, earnings of independent professional practitioners such as lawyers and dentists, net (after expenses) rental income of owners of real property and the accrued net farm income of farm operators.

Net income of unincorporated business. The earnings of unincorporated proprietors, except farm operators, from their own business. It includes the net income of unincorporated businesses and self-employed individuals, as well as the net rental income of persons.

Other current transfers from persons to government. Transfers not classified as income taxes or contributions to social insurance plans. Includes hospital and medical care insurance premiums, various licences and permits, (hunting and fishing licenses, marriage licenses, etc.) fines and penalties, the personal portion of motor vehicle licenses and permits, as well as donations to entities within the government sector.

Other operating surplus. The income from production other than labour or mixed income. It includes depreciation and profit.

Subsidies. Transfers from government to the business sector toward current costs of production. These transfers represent additions to the income of producers from current production. Subsidies can be linked to production factors or products.

Taxes on factors of production. These are mandatory payments without consideration, in cash or in kind, collected by government. They apply to employment of labour and ownership or use of land, structures and other assets used for production purposes. They are payable regardless of the quantity or value of the goods and services produced or sold.

Taxes on products. These are mandatory payments without consideration, collected by government on the sale of goods and services. These taxes include sales taxes, fuel taxes, import duties and taxes, excise taxes on tobacco and alcohol.

Tourism. As defined by the World Tourism Organization and the United Nations Statistical Commission, tourism is "the activities of persons travelling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes." In Canada, usual environment is defined as less than 80 kilometres one way away from home. Crossing an international boundary is considered tourism regardless of distance travelled. Exclusions are commuting, travel for education, travel by armed forces or diplomats, and migration.

Tourism commodity. A good or service for which a significant part of its total demand in Canada comes from tourists.

Tourism commodity ratio. The ratio of demand to supply for a given tourism commodity measures the proportion of a tourism commodity that is actually purchased by tourists.

Tourism demand. The spending of Canadian and non-resident visitors on domestically produced commodities. Total tourism demand is the sum of domestic demand and international demand.

Tourism domestic demand. The spending in Canada by Canadian visitors on domestically produced commodities.

Tourism domestic supply of tourism commodities. The total production in Canada of the tourism commodities that are mainly produced by tourism industries. Not all of domestic supply is purchased by visitors, so that supply exceeds tourism demand. For example, tourists purchase only a small proportion of food and beverage services, with most going to local consumption. Also, domestic supply does not include imports. For example the sale of a ticket on a non-Canadian airline is excluded from domestic supply.

Tourism employment. Tourism employment is a measure of employment in tourism and non-tourism industries. It is based on an estimate of jobs rather than "hours of work". Thus, someone who works 10 hours a week counts for as much, by this measure, as someone who works 50 hours a week.

Tourism exports. The spending by foreign visitors on Canadian produced goods and services. It includes spending that may take place outside of Canada, for instance, the purchase of an airline ticket from a Canadian international carrier, to travel to Canada.

Tourism industry. Tourism Industry is an industry which as a direct result of the absence of tourism would cease to exist or would continue to exist only at significantly reduced levels of activity. Some industries may be affected by the absence of tourism but not directly, for example the absence of tourism would greatly affect the air transportation industry and thus indirectly the catering industry. Tourism industries are passenger transportation, accommodation, food and beverage services, recreation and entertainment and travel agencies.

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